



Office of the Police and Crime Commissioner for
Cheshire / Cheshire Constabulary
Internal Audit Plan
2021/2022

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Appendix A: Operational Internal Audit Plan 2021/2022

MIAA Assurance - provision of cost effective assurance (governance, risk and control) Insight (advice and best practice) and foresight (supporting clients on up and coming issues).

These services are delivered in partnership with you to ensure they are personal and responsive, ensuring the best possible customer experience.

1 Executive Summary

Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. We have clearly set out the risks which have been prioritised within the audit plan and those which are not.

Your Internal Audit Plan

Your internal audit service includes core assurances, national and regional risk areas, strategic risks from your Board Assurance Framework and management requests. MIAA insights, including benchmarking, briefings and events will be integral to your plan. **Your fees for 2021/2022 are £32,200.**

Your Team

Your team will be led by Steve Connor, Engagement Lead and Anne-mare Harrop, Engagement Manager. We can confirm sufficient resources, including specialist expertise have been established to deliver your service.

Your Audit Team



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2 Transforming Internal Audit

Internal Audit, Assurance and Solution Plans

We have always been quick to respond to changes in our clients operating environment and 2020/2021 saw our teams work flexibly and agilely to deliver your internal audit service.

In 2021/2022 we will take the lessons learned from our response to the COVID-19 pandemic to continue to innovate audit delivery and further utilise analytics and Agile techniques. There are many different approaches to Agile auditing with the emphasis being on flexibility and we'll work with you to implement the techniques that add the most value.



3 Risk Assessment

Your Risk Assessment

Your internal audit plan is built from a risk assessment which has considered national and local system risks and developments and your local strategic risk assessment.

MIAA are part of the Police Audit Group (PAG) to gain insight and share learning across audit providers working within the police sector.

Key

- Risk areas in white are included in your 2021/2022 Plan
- Risks underlined are currently not priorities in your 2021/2022 Plan

IA coverage will also include follow up of outstanding internal audit actions



4 Your plan on a Page

Planning Approach

- Risk Assessment of the external environment, system and organisation (including the Strategic Risk Register and Police and Crime Plan).
- Engagement of Senior Management of the OPCC and Constabulary and Audit Advisory Committee to influence the use of MIAA's client risk database to inform planning.
- Coverage of Critical Business Systems to support organisation's objectives through the strategic internal audit plan.
- Provision of sufficient resources and expertise.
- Compliance with Public Sector Internal Audit Standards (PSIAS).

Your Plan

The outcome of your risk assessment is summarised below:

Organisational Reviews

Provision of assurances across core and risk based reviews

- Collaboration & Partnerships
- Covid 19 response
- Key Financial Controls
- Estates Strategy
- National Fraud Initiative Data Matches
- Performance Management – Local Policing Units
- Cyber Crime and Digital Investigation
- Body worn video

Follow Up and Contingency

Outcomes

**Head of Internal
Audit Opinion
to inform the
AGS**

**Assignment
assurance levels**

Recommendations, advice, and guidance to enhance the control environment

Insights through briefings, thought leadership events and benchmarking.

Appendix A – Operational Internal Audit Plan 21/22

Review & Scope	Rationale	Audit Days	Planned Delivery	Executive Lead
Governance, Risk & Legality				
Collaboration and Partnerships: <i>A rolling programme of reviews to evaluate the effectiveness of systems to govern and performance manage collaboration arrangements, to assure value for money.</i>	Joint Strategic Risk Register	10	Q4	Police & Crime Commissioner / Chief Constable
Finance, Performance & Sustainability				
Key Financial Controls: <i>To provide assurance on the operation of the key financial controls within the organisation.</i>	Mandated Requirement/Joint Strategic Risk Register	12	Q3	Police & Crime Commissioner / Chief Constable
Estates Strategy: <i>To provide assurance that the Estates Strategy is aligned to the strategic objectives and to evaluate the effectiveness of arrangements in place to support any property acquisitions, disposals and ongoing maintenance of the estate.</i>	Police and Crime Plan Assurance	10	Q1	Police & Crime Commissioner / Chief Constable
Covid19: <i>To provide assurance in respect of the Constabulary's response to Covid 19 focusing on governance, risk management, evaluation of what's worked well and lessons learned thus far. We will also consider how the constabulary is building on the new and innovative ways of working introduced during the pandemic to secure improvements and changes for the longer term.</i>	Joint Strategic Risk Register	12	Q1	Police & Crime Commissioner / Chief Constable
National Fraud Initiative (NFI) Data Matching: <i>Evaluation and investigation of the outcome of the NFI data match exercise.</i>	Mandated Requirement	10	Q3	Police & Crime Commissioner / Chief Constable

Review & Scope	Rationale	Audit Days	Planned Delivery	Executive Lead
People & Performance				
Performance Management - Local Policing Units (LPU): <i>A rolling programme of reviews across the eight local policing units to assess performance management against Business Plan objectives and compliance with the key corporate procedures e.g. Financial, HR, Duty of Care and Service Delivery. – Three LPUs in 2021.</i>	Police and Crime Plan Assurance	15	Q2	Police & Crime Commissioner / Chief Constable
Cyber Crime and Digital Investigation: <i>Cybercrime and digital investigations are high on the national and local agenda with cases increasing year on year. This review will evaluate how Cheshire Constabulary are responding to these risks and the plans in place to manage increased caseloads and the workforce demands and skill sets required.</i>	Joint Strategic Risk Register	12	Q2	Police & Crime Commissioner / Chief Constable
Operational Compliance				
Body Worn Video Usage (Carry Forward 2020/21): <i>Evaluation of compliance in line with the requirements of the Surveillance Camera Code of Practice and Home Office guidance for Body worn video device management.</i>	Police and Crime Plan Assurance	12	Q3	Police & Crime Commissioner / Chief Constable
Follow up & Contingency				
Follow up	Public Sector Internal Audit Standards Requirement	6	Q1 – Q4	Planning, Performance and Risk Manager
Contingency	Public Sector Internal Audit Standards Requirement	1	Q1 – Q4	Chief Constable / Head of Finance, Operations and Governance (OPCC)
Planning & Reporting				
Planning & Management:	Public Sector Internal Audit Standards Requirement	12	Q1 – Q4	Chief Constable / Head of Finance, Operations and

The Internal Audit Risk assessment and plan will be reviewed on an ongoing basis throughout the year and any requests for change discussed and approved via the Audit Committee. A formal 6 month review of the plan will also take place.

The following risk areas were identified as part of the annual risk assessment (refer above), but are **not currently prioritised** within the Internal Audit Plan coverage.

Risk Area	AF Risk / Score	Rationale
Emergency Services Mobile Communications Programme (ESMCP)	Strategic Risk Register 15	Originally in 3 year audit plan but due to delays to national rollout audit at this time is not appropriate
Crime Recording - Crime Data Integrity (CDI) Compliance	Strategic Risk Register 16	Specialist review covered by HMICFRS
Business Services Futures	Strategic Risk Register 15	Programme Board and project delivery assurance mechanisms in place. Potential for audit support rather than assurance .



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